

Assessing Standards Board
Regular Board Meeting

Draft

DATE: December 10, 2021

TIME: 9:30 a.m.

LOCATION: NH Department of Revenue Administration, 109 Pleasant Street, Concord

BOARD MEMBERS

(E) Excused absence

Senator James Gray	<i>Vacant</i> , Municipal Official, Towns >3,000
Senator Kevin Cavanaugh (E)	<i>Vacant</i> , Municipal Official, <3,000
Representative Peter Schmidt	David Marazoff, NHAAO, At-Large Member
Representative Tony Piemonte	Loren Martin, NHAAO, Towns, <3,000 (E)
Betsey Patten, Public Member, Chair	Joe Lessard, NHAAO, Towns >3,000
Robert Gagne, NHAAO, City Official	<i>Vacant</i> , Public Member
James Gerry, <i>Commissioner Designee</i> , NHDRA	Thomas Thomson, Public Member
Jim Wheeler, Municipal Official, City	

MEMBERS of the PUBLIC

Phil Bodwell

Chair Patten convened the meeting and welcomed those in attendance.

Election of Officers

Mr. Thomson *nominated Betsey Patten to remain Chair*; Mr. Gagne *seconded the nomination*. No other nominations were submitted. Mr. Lessard ***motioned to close nominations***; Mr. Thomson ***seconded the motion***. Chair Patten called the motion to close nominations and for her to remain as Chair. ***Motion passed with unanimous vote.***

Representative Schmidt *nominated Robert Gagne to remain Vice-chair*; Mr. Lessard *seconded the nomination*. No other nominations were submitted. Representative Schmidt ***motioned to close nominations***; Mr. Lessard ***seconded the motion***. Chair Patten called the motion to close nominations and for Mr. Gagne to remain Vice-chair. ***Motion passed with unanimous vote.***

Minutes - Tabled

The minutes of the October 7, 2021 regular board meeting were not available for review therefore the vote was tabled.

Public Forum Review -Tabled

The notes of the November 17, 2021 public forum were not available therefore the vote was tabled.

Board Member Resignation / Vacant Positions

The Board accepted with regret the resignation of Mr. Brown who represented municipal officials in a town with a population greater than 3,000. It was noted a new representative would need to be named to the study commission to look at the equalization rate used for property tax abatement, which has not yet met. Chair Patten recognized Mr. Brown's contributions and thanked him for his time on the Board.

Other current vacant positions include a public member and municipal official from a town with a population less than 3,000 and there has been no response from the Governor and Council on the request for reappointments of the assessors on the Board, who, until they are approved or replaced remain in their designated positions.

Mr. Wheeler notified the Board that he is no longer an employee of the City of Berlin and now works for George Sansoucy; he added that the Mayor requested that he remain on the Board. Mr. Gerry will inquire with Attorney Haley whether or not this is acceptable or if another person will need to be appointed. As there is a quorum of the Board not including Mr. Wheeler, it was suggested he abstain from any further votes until an answer has been provided.

Mr. Lessard noted that he would like to appoint Mr. Wheeler to replace Mr. Brown on the study commission to review the equalization rate used for property tax abatement. Chair Patten stated she would request that she or Mr. Gagne be notified of the meeting until the question has been answered pertaining to Mr. Wheeler's representation on the Board.

Legislation

There was a request that a member of the ASB be in attendance at the legislative public hearing to address questions relating to the change in RSA 75:8 Revised Inventory. Mr. Gagne ***motioned for the Chair or Vice-chair to speak in favor of the following proposed changes relating to RSA 75:8, when the committee meets***; Mr. Lessard ***seconded the motion***. Mr. Gagne reviewed the purpose of the change. The proposed changes come from a Supreme Court decision not allowing the change of a property value until the year of a revaluation, which appears to be correct based on the current language of RSA 75:8. A previous version of the statute did allow for the correction of errors; the current language does not. It was added that leaving errors in place is not equitable for all other taxpayers. *No final vote was taken.*

The proposed change in RSA 75:8 I. *"Annually, and in accordance with state assessing guidelines, the assessors and selectmen shall adjust assessments to reflect changes **and shall correct all errors that they find in the existing appraisal**, so that all assessments are reasonably proportional within that municipality [...]."* The added language existed in the previous version of the statute.

Mr. Gagne mentioned a second necessary change in RSA 75:8 II., to allow not only for material physical changes but of data errors as well. He offered the following proposed language:

*RSA 75:8 II. "Assessors and selectmen shall consider adjusting assessments for any properties that: (a) They know or believe have had a material physical change or **data errors** [...];"*

This second change was not in the initial proposal and it was noted that an amendment will need to be submitted. Senator Gray noted the intent is to have in-person hearings however if that should change; comments may be submitted to Trisha Malone, Clerk for the committee, in lieu of in-person testimony.

93 RSA 21-J:14, IV. (a) Proposed Amendment

94
95 *RSA 21-J:14, IV. (a) Municipal service and regulatory responsibilities including, but not limited to,*
96 *responsibilities under RSA 21-J:15-24[~~g~~], **RSA 21-J:14-a, RSA 21-J:14-b, RSA 21-J:14-f and RSA***
97 ***21-J:14-g.***

98
99 Chair Patten stated she talked with Attorney Haley with regards to the proposed change in RSA 21-
100 J:14 and he suggested the following language be added to clarify the listing of RSA 21-J:14-a through
101 –g, pertain specifically to the certification of assessors:

102
103 *RSA 21-J:14, IV. (a) Municipal service and regulatory responsibilities including, but not limited to,*
104 *responsibilities under RSA 21-J:15-24; and records pertaining to the certification and decertification*
105 *of assessors under RSA 21-J:14-a, RSA 21-J:14-b, RSA 21-J:14-f and RSA 21-J:14-g.*

106
107 There was no opposition to the additional language and no official vote taken. It was noted that an
108 amendment will need to be made during the legislative session.

109
110 **Task List**

111
112 Item 7. Review filing period for PA-71, Request for Commissioner Review and Determination.

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114 This item may need to be addressed by the Office of Professional Licensure and Certification (OPLC)
115 if the proposed bill to move the certification process from DRA to the OPLC passes.

116
117 The current rule states a complaint must be filed within 6-months however it has been pointed out that
118 assessing is a 12-month cycle and it is quite possible there may have been an infraction that is not
119 discovered until the cycle is complete therefore 6-months seems to be too short a period; 12-months
120 seems to be a more reasonable period and having it open-ended should not be an option.

121
122 Mr. Gerry stated the DRA agrees 6-months is too short a period and would suggest between a one or 2-
123 year period. Extending the time period to receive complaints would allow for more timely filings
124 without putting a burden on those who are reviewing the complaints or the assessors who may have to
125 remember what they did at a specific time.

126
127 Mr. Gagne ***motioned to extend the filing period from 6-month to 12-months***; Mr. Gerry ***seconded the***
128 ***motion.*** Discussion. There was some concern with moving only one rule through the rulemaking
129 process and not knowing where the certification process will be in the near future due to the proposed
130 legislation.

131
132 Mr. Gagne ***amended his motion to additionally move Item 7. up to Item 1. on the task list***; Motion
133 was not seconded. Discussion followed. Items 2. and 4. were questioned. Item 2. still needed
134 clarification whether self-study courses could be used for qualifying education or just continuing
135 education and Item 4. lost a sense of urgency with the cap rate change this year however it was
136 suggested it still be reviewed at some point before next season.

137
138 Chair Patten called the motion to extend the filing period for the PA-71, Request for Commissioner
139 Review and Determination, from 6-months to 12-months and move Item 7. to Item 1. on the Task List.
140 Mr. Wheeler abstained; all others approved. ***Motion passed with majority vote.***

142 The Review of Certification Records Subcommittee task was completed and removed from the task
143 list; Items 3 and 5 were combined into Item 3.
144

145 It was noted there were no changes or House Bill number received by the Board as of the date of this
146 meeting relating to LSR 2022-2311, relating to moving the process of the certification of assessors
147 from DRA to the OPLC; however, both were expected by the end of the following week.
148

149 A brief discussion took place including pros and cons and potential necessity for the move to OPLC
150 and the impact of other proposed legislation to open assessor records to the public. There was also
151 some concern expressed about legislation to standardize operations and boards at the OPLC and the
152 unknown impact of those potential changes to the certification of assessors.
153

154 **Next Meeting**
155

156 At the call of the Chair.
157

158 Chair Patten adjourned the meeting at 10:43 a.m.
159

160
161 Respectfully submitted,
162

163 Stephanie Martel
164 Municipal and Property Division
165 NH Department of Revenue Administration

166 All meetings are recorded and available upon request.

167 Documentation relative to the Assessing Standards Board may be submitted, requested or reviewed
168 by:
169

170 Telephone: (603) 230-5096
171 Facsimile: (603) 230-5947
172 Web: www.revenue.nh.gov
173 E-mail: asb@dra.nh.gov
174

In person at:
109 Pleasant Street, Concord

In writing to:
NH Department of Revenue
Assessing Standards Board
PO Box 487
Concord, NH 03302-0487

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